

State of Maine - Individual Income Tax
2001 Rates

Note: The tax rates and the personal exemption amount was established through recent legislation (P.L. 1999, Chapter 731, Part T) and is not subject to an inflation adjustment.

Do not use these tax rate schedules to determine income tax withholding from wages.

Tax Rate Schedule #1

For Single Individuals and Married Persons Filing Separate Returns

If the taxable income is:

The tax is:

Less than \$4,150	2.0% of the taxable income
\$ 4,150 but less than \$ 8,250	\$ 83 plus 4.5% of excess over \$ 4,150
\$ 8,250 but less than \$16,500	\$ 268 plus 7.0% of excess over \$ 8,250
\$16,500 or more	\$ 846 plus 8.5% of excess over \$16,500

Tax Rate Schedule #2

For Unmarried or Legally Separated Individuals who Qualify as Heads-of-Households

If the taxable income is:

The tax is:

Less than \$6,200	2.0% of the taxable income
\$ 6,200 but less than \$12,400	\$ 124 plus 4.5% of excess over \$ 6,200
\$12,400 but less than \$24,750	\$ 403 plus 7.0% of excess over \$12,400
\$24,750 or more	\$1,268 plus 8.5% of excess over \$24,750

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:

The tax is:

Less than \$8,250	2.0% of the taxable income
\$ 8,250 but less than \$16,500	\$ 165 plus 4.5% of excess over \$ 8,250
\$16,500 but less than \$33,000	\$ 536 plus 7.0% of excess over \$16,500
\$33,000 or more	\$1,691 plus 8.5% of excess over \$33,000

Personal Exemption: \$2,850

Standard Deduction: Single - \$4,550	Married Filing Jointly - \$7,600
Head-of-Household - \$6,650	Married Filing Separate - \$3,800

Additional Amount for Age or Blindness:

\$900 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$1,800 if one spouse is 65 or over and blind, \$1,800* if both spouses are 65 or over, \$3,600* if both spouses are 65 or over and blind, etc.

*If married filing separately, these amounts apply only if you can claim an exemption for your spouse.

\$1,100 if unmarried (single or head-of-household). The additional amount is \$2,200 if the individual is both 65 or over and blind.

Note: If taxpayer can be claimed as a dependent on another person's return, the standard deduction is the greater of \$750 or earned income plus \$250 (up to the standard deduction amount).